

**BY ORDER OF THE
SECRETARY OF THE AIR FORCE**

HAF MISSION DIRECTIVE 1-8

28 NOVEMBER 2012



THE AUDITOR GENERAL

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1. Mission. The Secretary of the Air Force, pursuant to 10 U.S.C. §§ 8013-8016, may establish offices and officials within the Secretariat to assist the Secretary in carrying out his or her responsibilities. As documented by paragraph 4.2 of AFMD 1, *Headquarters Air Force*, and this Headquarters Air Force (HAF) Mission Directive, the Auditor General (SAF/AG) is established as part of the Secretariat. The SAF/AG has overall responsibility for the internal audit mission for the Department of the Air Force. The Secretary of the Air Force retains ultimate responsibility for all policies related to the Department of the Air Force. Within his/her areas of responsibility, the SAF/AG prepares policies for approval and issues official guidance/procedures via official Air Force publications to ensure implementation of those policies.

2. Organizational Relationships. The Secretary of the Air Force is responsible for, and has all legal authority necessary to conduct, the affairs of the Department of the Air Force. The Secretariat, the Chief of Staff of the Air Force, and Air Staff offices perform their Department of the Air Force functions subject to the authority, direction, and control of the Secretary of the Air Force.

2.1. The SAF/AG reports to the Secretary of the Air Force, serves as an agent of the Secretary within assigned policy and program domains, and provides guidance, direction, and oversight for all matters pertaining to the formulation, review, and execution of plans, policies, programs, and budgets within his/her area of responsibility. The SAF/AG is accountable to the Secretary for results achieved within the policy and program domains assigned by this Directive.

2.2. The SAF/AG is part of the Secretariat and as such works closely with other HAF offices to assist the Secretary of the Air Force in carrying out his or her responsibilities. The SAF/AG and the Office of the SAF/AG work in cooperation with other HAF organizations, which are responsible, pursuant to Chapters 803 and 805 of Title 10 (10 U.S.C. §§ 8013-8023, 8031-8038), for assisting the Secretary of the Air Force in carrying out his or her responsibilities.

2.2.1. Pursuant to Headquarters Operating Instruction (HOI) 90-1, *Headquarters Air Force Mission Directive – Delegations of Authority and Assignment of Responsibilities*, two or more HAF two-letter/digit organizations with responsibilities in the same functional area are encouraged to develop “standard operating procedures” (SoP) that set forth procedures enabling covered organizations to fulfill and carry out their respective missions, roles, and responsibilities. There are no SoPs between SAF/AG and any other organization.

2.3. The Air Force Audit Agency (AFAA), a field operating agency whose mission is documented in AFMD 17, reports to the SAF/AG.

3. Responsibilities. The SAF/AG is specifically responsible for:

3.1. Serving as head of the AFAA.

3.2. Establishing the overall program for internal audits within the Air Force in accordance with existing statutes, Comptroller General government auditing standards, and Department of Defense (DoD) policies. The internal audit program provides independent, objective, and constructive reviews and appraisals of the economy, effectiveness, and efficiency with which managerial responsibilities are carried out at all levels of Air Force management.

3.3. Advising the Secretary, Under Secretary, Assistant Secretaries, Chief of Staff and Deputy Chiefs of Staff of the United States Air Force, and other HAF offices about internal audit and related matters.

3.4. Directing follow up on management actions taken in response to AFAA reports and recommendations.

3.5. Maintaining liaison with the Government Accountability Office (GAO) and other government audit and inspection agencies concerning audit objectives and plans.

3.6. Communicating directly with the Secretary of the Air Force, Chief of Staff, and all other Air Force elements on audit matters.

4. Delegations of Authority. Attachment 1 lists delegated authorities and assigned responsibilities to the SAF/AG. The authorities delegated/responsibilities assigned to the SAF/AG by this HAF mission directive may generally be re-delegated unless re-delegation is expressly prohibited by the attached delegation or superseding law, regulation, or Department of Defense (DoD) issuance. While the SAF/AG may re-delegate authorities to other Department of Air Force officials, he or she will ultimately be responsible to the Secretary of the Air Force for all matters affecting the internal audit mission. Any re-delegation of authority/assigned responsibility made shall not be effective unless it is in writing. Any person re-delegating authority in accordance with this HAF mission directive may further restrict or condition the responsibility being assigned or authority being re-delegated.

5. Notifications to Congress. No re-delegation of authority/assigned responsibility under this HAF mission directive below the level of a deputy assistant secretary or three-letter/digit office shall include authority to provide notifications or reports to Congress.

Michael B. Donley
Secretary of the Air Force

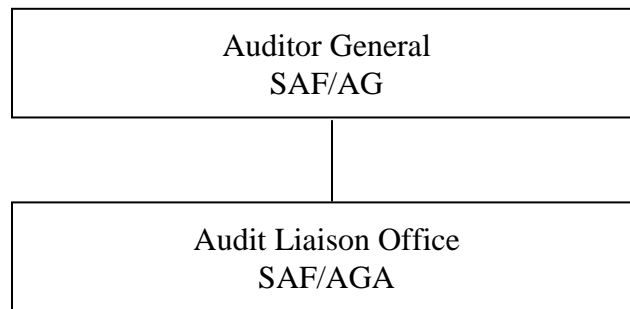
Attachments:

1. Delegations of Authority/Assignment of Responsibility for SAF/AG
2. Organizational Chart/Three-Letter/Digit Responsibilities

ATTACHMENT 1**DELEGATIONS OF SECRETARY OF THE AIR FORCE
AUTHORITIES/ASSIGNMENT OF RESPONSIBILITY
TO
THE AUDITOR GENERAL**

A1.1. Authority relating to updated DoD policy and responsibilities on internal audits as delegated to the Secretary of the Air Force pursuant to DoD Instruction 7600.02, *Audit Policies*.

A1.2. Authority relating to performing audits of nonappropriated fund instrumentalities as delegated to the Secretary of the Air Force pursuant to DoD Instruction 7600.6, *Audit of Nonappropriated Fund Instrumentalities and Related Activities*.

ATTACHMENT 2**ORGANIZATIONAL CHART****THE AUDITOR GENERAL
(SAF/AG)**

A2.1. The Auditor General (SAF/AG) is responsible for the overall supervision of all matters pertaining to the internal audit mission and for directing an Air Force internal audit organization.

A2.2. SAF/AG has a single three letter/digit subordinate office: the Audit Liaison Office (SAF/AGA). SAF/AGA provides liaison between AFAA auditors and HAF audit clients. SAF/AGA: (a) notifies appropriate HAF elements of proposed audit topics and arranges preliminary discussions between AFAA auditors and their audit clients; (b) provides copies of draft audit reports to appropriate HAF and major command (MAJCOM) functional offices; (c) coordinates management responses to draft audit reports; (d) identifies and coordinates management disagreements with AFAA reports of audit; and (e) ensures auditors and audit clients discuss divergent points of view.